Case 24-40638 Doc 1 Filed 06/20/24 Entered 06/20/24 10:50:48 Desc Main Document Page 1 of 29

		ttach a separate sheet to this form. C tion, a separate document, <i>Instructi</i> o		s, write the debtor's name and the case n-Individuals, is available.	number (if
	ficial Form 20 oluntary Pe	<u>1</u> tition for Non-Indiv	viduals Filing for	Bankruptcy	06/22
				amended filing	
Ca	se number (if known)		Chapter <b>7</b>	☐ Check if this an	
	STRICT OF MASSACHL	JSETTS	Chartes 7		
Un	ited States Bankruptcy C	Court for the:			
Fill	in this information to	identify your case:			

2.	All other names debtor used in the last 8 years		
	Include any assumed names, trade names and doing business as names		
3.	Debtor's federal Employer Identification Number (EIN)	46-1838074	
4.	Debtor's address	Principal place of business	Mailing address, if different from principal place of business
		49 Blanchard Street	
		Suite 101	
		Lawrence, MA 01843	D.O. Davi Musekas Citacat Cita Citata 9 71D Cada
		Number, Street, City, State & ZIP Code	P.O. Box, Number, Street, City, State & ZIP Code
		Essex	Location of principal assets, if different from principal
		County	place of business
			Number, Street, City, State & ZIP Code
5.	Debtor's website (URL)		
6.	Type of debtor	■ Corporation (including Limited Liability Compar	y (LLC) and Limited Liability Partnership (LLP))
		☐ Partnership (excluding LLP)	
		☐ Other. Specify:	
		United Specify.	

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Deb	Contro Home Care Co	ervices Inc.		Case nu	nber (if known)		
	Name						
7.	Describe debtor's business	A. Check one:					
		■ Health Care Busi	iness	s (as defined in 11 U.S.C. § 101(27A))			
		☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))					
		☐ Railroad (as defir	ned i	n 11 U.S.C. § 101(44))			
		☐ Stockbroker (as o	defin	ed in 11 U.S.C. § 101(53A))			
		☐ Commodity Broke	er (a	s defined in 11 U.S.C. § 101(6))			
		☐ Clearing Bank (as	s de	fined in 11 U.S.C. § 781(3))			
		☐ None of the abov	ve				
		B. Check all that app	oly				
			-	described in 26 U.S.C. §501)			
		☐ Investment comp	oany,	including hedge fund or pooled investmen	t vehicle (as defined in 15 U.S.C. §80a-3)		
		☐ Investment advis	sor (a	s defined in 15 U.S.C. §80b-2(a)(11))			
		C NAICS (North Am	orios	an Industry Classification System) 4-digit c	ada that hast describes debtor. See		
				v/four-digit-national-association-naics-code			
8.	Under which chapter of the	Check one:					
-	Bankruptcy Code is the	Chapter 7					
	debtor filing? A debtor who is a "small	☐ Chapter 9					
	business debtor" must check	☐ Chapter 11. Chec	ck <b>a</b> l	II that apply:			
	the first sub-box. A debtor as defined in § 1182(1) who	_	_		efined in 11 U.S.C. § 101(51D), and its aggregate		
	elects to proceed under subchapter V of chapter 11				debts owed to insiders or affiliates) are less than ach the most recent balance sheet, statement of		
	(whether or not the debtor is a			operations, cash-flow statement, and fede	al income tax return or if any of these documents do no		
	"small business debtor") must check the second sub-box.	,		exist, follow the procedure in 11 U.S.C. § 7			
		'			S.C. § 1182(1), its aggregate noncontingent liquidated affiliates) are less than \$7,500,000, and it chooses to		
					<b>r 11.</b> If this sub-box is selected, attach the most recent sh-flow statement, and federal income tax return, or if		
				any of these documents do not exist, follow			
		ſ		A plan is being filed with this petition.			
		Ī		Acceptances of the plan were solicited preaccordance with 11 U.S.C. § 1126(b).	petition from one or more classes of creditors, in		
		1		- , ,	ts (for example, 10K and 10Q) with the Securities and		
				Exchange Commission according to § 13	or 15(d) of the Securities Exchange Act of 1934. File the		
				(Official Form 201A) with this form.	ndividuals Filing for Bankruptcy under Chapter 11		
		Γ		The debtor is a shell company as defined	n the Securities Exchange Act of 1934 Rule 12b-2.		
		☐ Chapter 12					
9.	Were prior bankruptcy	■ No.					
	cases filed by or against the debtor within the last 8	Yes.					
	years?						
	If more than 2 cases, attach a separate list.	District		When	Case number		
	-	District		When	Case number		

Page 3 of 29 Document Debtor Case number (if known) Gentle Home Care Services Inc. 10. Are any bankruptcy cases ■ No pending or being filed by a ☐ Yes. business partner or an affiliate of the debtor? List all cases. If more than 1, Debtor Relationship attach a separate list District Case number, if known 11. Why is the case filed in Check all that apply: this district? Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district. A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district. 12. Does the debtor own or ■ No have possession of any Answer below for each property that needs immediate attention. Attach additional sheets if needed. real property or personal ☐ Yes. property that needs immediate attention? Why does the property need immediate attention? (Check all that apply.) ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard? ☐ It needs to be physically secured or protected from the weather. ☐ It includes perishable goods or assets that could guickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options). ☐ Other Where is the property? Number, Street, City, State & ZIP Code Is the property insured? ☐ No Insurance agency ☐ Yes. Contact name Phone Statistical and administrative information 13. Debtor's estimation of Check one: available funds ☐ Funds will be available for distribution to unsecured creditors. After any administrative expenses are paid, no funds will be available to unsecured creditors. 14. Estimated number of **1**,000-5,000 **1** 25,001-50,000 1-49 creditors **5001-10,000 5**0,001-100,000 **50-99** □ 100-199 **1**0,001-25,000 ☐ More than 100,000 □ 200-999 15. Estimated Assets **\$0 - \$50,000** □ \$1,000,001 - \$10 million □ \$500,000,001 - \$1 billion **\$50,001 - \$100,000** □ \$10,000,001 - \$50 million □ \$1,000,000,001 - \$10 billion □ \$50,000,001 - \$100 million □ \$10,000,000,001 - \$50 billion **□** \$100,001 - \$500,000 □ \$100,000,001 - \$500 million ☐ More than \$50 billion □ \$500,001 - \$1 million 16. Estimated liabilities **□** \$0 - \$50,000 □ \$500,000,001 - \$1 billion ■ \$1,000,001 - \$10 million

Case 24-40638

Doc 1

Filed 06/20/24

Entered 06/20/24 10:50:48

Desc Main

Doc 1 Filed 06/20/24 Entered 06/20/24 10:50:48 Desc Main Case 24-40638 Document Page 4 of 29 Case number (if known) Debtor **Gentle Home Care Services Inc.** □ \$50,001 - \$100,000 □ \$10,000,001 - \$50 million □ \$1,000,000,001 - \$10 billion □ \$100,001 - \$500,000 □ \$50,000,001 - \$100 million  $\square$  \$10,000,000,001 - \$50 billion □ \$500,001 - \$1 million □ \$100,000,001 - \$500 million ☐ More than \$50 billion

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Debtor Gentle Home Care Services Inc.

Case number (if known)

		Na

Request for Relief	Declaration,	and	Signatures
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**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17.	Declaration and signature
	of authorized
	representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 19, 2024 MM / DD / YYYY

Bar number and State

X	/s/ Ka	agai Mwangi	Kagai Mwangi
	Signature of authorized representative of debtor		Printed name
	Title	President	

#### 18. Signature of attorney

/ /s/ Victor A. D	enaro		Date	June 19, 2024	
Signature of atto	rney for debtor			MM / DD / YYYY	
Victor A. Dena	aro				
Printed name					
Victor A. Dena	aro & Associates				
Firm name					
945 Concord	Street				
Framingham,	MA 01701				
Number, Street,	City, State & ZIP Code				
Contact phone	508-620-5320	Email address	vdenarola	w@comcast.net	

Fill in this information to identify the case	9:	
Debtor name Gentle Home Care Serv		
United States Bankruptcy Court for the: DI	ISTRICT OF MASSACHUSETTS	
Case number (if known)		
Case Humber (II known)		☐ Check if this is an
		amended filing
Official Form 202		
	enalty of Perjury for Non-Individ	ual Debtors 12/15
form for the schedules of assets and liabily amendments of those documents. This fo and the date. Bankruptcy Rules 1008 and WARNING Bankruptcy fraud is a serious	behalf of a non-individual debtor, such as a corporation or part lities, any other document that requires a declaration that is no rm must state the individual's position or relationship to the de 9011.  Is crime. Making a false statement, concealing property, or obtasult in fines up to \$500,000 or imprisonment for up to 20 years,	at included in the document, and any ebtor, the identity of the document, and any ebtor, the identity of the document,
Declaration and signature  I am the president, another officer, or a individual serving as a representative of the serving as a s	an authorized agent of the corporation; a member or an authorized a	agent of the partnership; or another
I have examined the information in the	documents checked below and I have a reasonable belief that the i	information is true and correct:
Schedule A/B: Assets–Real a	nd Personal Property (Official Form 206A/B)	
Schedule D: Creditors Who H	ave Claims Secured by Property (Official Form 206D)	
Schedule E/F: Creditors Who	Have Unsecured Claims (Official Form 206E/F)	
Schedule G: Executory Contra	acts and Unexpired Leases (Official Form 206G)	
Schedule H: Codebtors (Offici	al Form 206H)	
Summary of Assets and Liabil	lities for Non-Individuals (Official Form 206Sum)	
Amended Schedule		
☐ Chapter 11 or Chapter 9 Case ☐ Other document that requires	es: List of Creditors Who Have the 20 Largest Unsecured Claims and a declaration	nd Are Not Insiders (Official Form 204)
I declare under penalty of perjury that t	the foregoing is true and correct.	
Executed on June 19, 2024	X /s/ Kagai Mwangi	
	Signature of individual signing on behalf of debtor	
	Kagai Mwangi Printed name	

President

Position or relationship to debtor

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Fill in this information to identify the case:						
Debtor name Gentle Home Care S	ervices Inc.					
United States Bankruptcy Court for the:	DISTRICT OF MASSACHUSETTS					
Case number (if known)			Check if this is an amended filing			

## Official Form 206Sum

## Summary of Assets and Liabilities for Non-Individuals

12/15

<u> </u>	minary of Assets and Elabilities for Non-Individuals		12/13
Par	t 1: Summary of Assets		
1.	Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)		
	1a. <b>Real property:</b> Copy line 88 from <i>Schedule A/B</i>	\$_	0.00
	1b. <b>Total personal property:</b> Copy line 91A from <i>Schedule A/B</i>	\$_	54,821.35
	1c. <b>Total of all property:</b> Copy line 92 from <i>Schedule A/B</i>	\$_	54,821.35
Par	t 2: Summary of Liabilities		
2.	Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D) Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D	\$_	0.00
3.	Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)		
	3a. Total claim amounts of priority unsecured claims:  Copy the total claims from Part 1 from line 5a of Schedule E/F	\$_	0.00
	<b>3b. Total amount of claims of nonpriority amount of unsecured claims:</b> Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$_	1,402,483.38
4.	Total liabilities	\$	1,402,483.38

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		Ducu	mem raye o u	1 29	
Fill in	n this information to identify	the case:			
Debto	or name Gentle Home C	are Services Inc.			
Unite	d States Bankruptcy Court for	the: DISTRICT OF MASS.	ACHUSETTS		
Case	number (if known)				
					Check if this is an amended filing
					Ğ
∩ff	icial Form 206	Δ/R			
	hedule A/B: A		nd Parsonal	Property	12/15
				or has any other legal, equita	
Includ which	le all property in which the on have no book value, such a	debtor holds rights and pov as fully depreciated assets	wers exercisable for the or assets that were not o	debtor's own benefit. Also in capitalized. In Schedule A/B,	clude assets and properties list any executory contracts
or une	expired leases. Also list the	m on Schedule G: Executor	ry Contracts and Unexpi	red Leases (Official Form 206	3G).
the de		ber (if known). Also identify	the form and line numb	e sheet to this form. At the to er to which the additional inf r the pertinent part.	
sche	dule or depreciation schedu	ule, that gives the details fo	r each asset in a particul	separate supporting schedul lar category. List each asset	only once. In valuing the
Part 1	·		s. See the instructions to	understand the terms used	in this form.
1. <b>Do</b> e	es the debtor have any cash	or cash equivalents?			
	No. Go to Part 2.				
	Yes Fill in the information bel				
All	cash or cash equivalents o	wned or controlled by the	debtor		Current value of debtor's interest
3.	Checking savings mon	ey market, or financial brok	verage accounts (Identify	all)	
O.	Name of institution (bank of		Type of account	Last 4 digits of acc number	count
	3.1. Digital Federal C	Credit Union	checking	1675	\$4,221.35
4.	Other cash equivalents (	(Identify all)			
5.	Total of Part 1.				\$4,221.35
	Add lines 2 through 4 (incl	luding amounts on any addition	onal sheets). Copy the tota	al to line 80.	
Part 2	2: Deposits and Prepay	ments			
6. <b>Doe</b>	es the debtor have any depo	sits or prepayments?			
	No. Go to Part 3.				
	Yes Fill in the information below	ow.			
Part 3					
10. <b>Do</b>	oes the debtor have any acc	ounts receivable?			
	No. Go to Part 4.				
	Yes Fill in the information below	ow.			
11.	Accounts receivable				
	11a. 90 days old or less:	45,000.00	_	0.00 =	\$45,000.00
		face amount	doubtful or unco	ollectible accounts	

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Deptor	Name	Case	number (If known)	
12.	Total of Part 3.			\$45,000.00
	Current value on lines 11a + 11b = line 12. Copy the total t	o line 82.	_	_
Part 4:	Investments			
13. <b>Doe</b> s	s the debtor own any investments?			
■ N	o. Go to Part 5.			
☐ Ye	es Fill in the information below.			
Part 5:	Inventory, excluding agriculture assets			
18. <b>Doe</b> s	s the debtor own any inventory (excluding agriculture as	sets)?		
■ N	o. Go to Part 6.			
□ Ye	es Fill in the information below.			
Part 6:	Farming and fishing-related assets (other than titled	d motor vehicles and land	d)	
	s the debtor own or lease any farming and fishing-related			
■ N	o. Go to Part 7.			
☐ Ye	es Fill in the information below.			
	<u></u>			
Part 7:	Office furniture, fixtures, and equipment; and collect the debtor own or lease any office furniture, fixtures, etc.		2	
_	•	quipinent, or conectibles	·	
	o. Go to Part 8. es Fill in the information below.			
<b>—</b> 10	es Fill In the information below.			
	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39.	Office furniture	40.00		44
	5 Office Desks	\$0.00		\$1,000.00
	Refrigerator and kitchen utensils	\$0.00		\$600.00
40.	Office fixtures			
41.	Office equipment, including all computer equipment an communication systems equipment and software	d		
	8 Desktop Computers	\$0.00		\$2,400.00
	2 printers and fax machines	\$0.00		\$1,600.00
42.	Collectibles Examples: Antiques and figurines; paintings, p books, pictures, or other art objects; china and crystal; stam collections; other collections, memorabilia, or collectibles			
43.	Total of Part 7.			\$5,600.00
	Add lines 39 through 42. Copy the total to line 86.		L	
44.	Is a depreciation schedule available for any of the prop	erty listed in Part 7?		

44.

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Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

■ No. Go to Part 12.

☐ Yes Fill in the information below.

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Deb		entle Home Care Services Inc.		Case numb	oer (If known)		
	140						
Part	: 12: Su	ımmary					
In Pa	art 12 copy	all of the totals from the earlier parts of the form	n				
	Type of p	roperty		rrent value of rsonal property	Current property	value of real	
80.	Cash, cas Copy line	sh equivalents, and financial assets. 5, Part 1		\$4,221.35	-		
81.	Deposits	and prepayments. Copy line 9, Part 2.	_	\$0.00	-		
82.	Accounts	receivable. Copy line 12, Part 3.	_	\$45,000.00	-		
83.	Investme	nts. Copy line 17, Part 4.		\$0.00	-		
84.	Inventory	Copy line 23, Part 5.	_	\$0.00	-		
85.	Farming	and fishing-related assets. Copy line 33, Part 6.	_	\$0.00	-		
86.		niture, fixtures, and equipment; and collectibles 43, Part 7.		\$5,600.00	-		
87.	Machiner	y, equipment, and vehicles. Copy line 51, Part 8.		\$0.00	-		
88.	Real prop	perty. Copy line 56, Part 9		>		\$0.00	_
89.	Intangible	es and intellectual property. Copy line 66, Part 10		\$0.00	-		
90.	All other	assets. Copy line 78, Part 11.	+	\$0.00	-		
91.	Total. Add	d lines 80 through 90 for each column		\$54,821.35	+ 91b.	\$0.00	
92.	Total of a	II property on Schedule A/B. Add lines 91a+91b=	92			\$54,8	321.35

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Fill in this info					
Debtor name	Gentle Home Care Services Inc.				
United States E	Bankruptcy Court for the: DISTRICT OF MA	SSACHUSETTS			
Case number (if known) Check if this is an					
				amended filing	

### Official Form 206D

## Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

- 1. Do any creditors have claims secured by debtor's property?
  - No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
  - ☐ Yes. Fill in all of the information below.

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D00	cument Page 13 of 29	
Fill in this information to identify the case:		
Debtor name Gentle Home Care Services Inc.		
United States Bankruptcy Court for the: DISTRICT OF MA	SSACHUSETTS	
Case number (if known)		Check if this is an amended filing
Official Form 206E/F		
Schedule E/F: Creditors Who Ha	ve Unsecured Claims	12/15
List the other party to any executory contracts or unexpired leas Perso <i>nal Property</i> (Official Form 206A/B) and on <i>Schedule G: Ex</i>	s with PRIORITY unsecured claims and Part 2 for creditors with NON es that could result in a claim. Also list executory contracts on Scheeucutory Contracts and Unexpired Leases (Official Form 206G). Numbart 2, fill out and attach the Additional Page of that Part included in the laims	dule A/B: Assets - Real and er the entries in Parts 1 and
Do any creditors have priority unsecured claims? (See 1)		
<u> </u>	1 0.5.C. § 507).	
No. Go to Part 2.		
☐ Yes. Go to line 2.		
Part 2: List All Creditors with NONPRIORITY Unsecur	rad Claims	
3. List in alphabetical order all of the creditors with nonpri	iority unsecured claims. If the debtor has more than 6 creditors with non	priority unsecured claims, fill
out and attach the Additional Page of Part 2.		Amount of claim
		40 504 00
3.1 Nonpriority creditor's name and mailing address  AmTrust Financial	As of the petition filing date, the claim is: Check all that apply.	\$6,591.83
800 Superior Avenue E	☐ Contingent ☐ Unliquidated	
Cleveland, OH 44114	☐ Disputed	
Date(s) debt was incurred 2023		
Last 4 digits of account number 3781	Basis for the claim: <u>insurance</u> Is the claim subject to offset? ■ No □ Yes	
3.2 Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$26,142.83
Axxess 16000 Dallas Parkway	Contingent	
#700N	Unliquidated	
Dallas, TX 75248	☐ Disputed	
Date(s) debt was incurred 12.28.23	Basis for the claim: <u>SOftware license</u>	
Last 4 digits of account number _	Is the claim subject to offset? ■ No □ Yes	
3.3 Nonpriority creditor's name and mailing address  Center for Medicare & Medicaid Services	As of the petition filing date, the claim is: Check all that apply.	\$302,978.20
Part A Overpayment Recovery,	☐ Contingent	
WIW002-NGS1	☐ Unliquidated	
PO Box 7149	Disputed	
Indianapolis, IN 46207-7149	Basis for the claim: Recoupment	
Date(s) debt was incurred _		
Last 4 digits of account number 8151	Is the claim subject to offset? ■ No ☐ Yes	
3.4 Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$24,000.00
ESPA Managment	Contingent	
49 Blanchard Street Unit 101	Unliquidated	
Lawrence, MA 01843	☐ Disputed	
Date(s) debt was incurred 5.1.24	Basis for the claim: commercial lease	
Last 4 digits of account number _	Is the claim subject to offset? ■ No □ Yes	

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Debtor		Case number (if known)	
3.5	Name  Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$243,000.00
0.0	Kagai Mwangi	Contingent	ΨΣ-10,000.00
	25 Emmett Way	☐ Unliquidated	
	Lowell, MA 01851	☐ Disputed	
	Date(s) debt was incurred ongoing	Basis for the claim: Loans to corporation from HELOC	
	Last 4 digits of account number _	Is the claim subject to offset? ■ No □ Yes	
-		is the claim subject to offset? — No 🚨 Yes	
3.6	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$16,582.04
	MassHealth	☐ Contingent	
	Office of Medicaid	☐ Unliquidated	
	One Ashburton Place	☐ Disputed	
	Boston, MA 02108 Date(s) debt was incurred	Basis for the claim: <u>recoupment</u>	
		Is the claim subject to offset? ■ No □ Yes	
	Last 4 digits of account number 292A		
3.7	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$2,420.26
	Medline Industries, LP	☐ Contingent	
	3 Lakes Drive	☐ Unliquidated	
	Winnetka, IL 60093	☐ Disputed	
	Date(s) debt was incurred _	Basis for the claim: <u>supplies</u>	
	Last 4 digits of account number 6937	Is the claim subject to offset? ■ No □ Yes	
3.8	Nonpriority creditor's name and mailing address	As of the petition filling date, the claim is: Check all that apply.	\$27,000.00
	Patrick Mwaura	_	
	C/O Suzie Herold, Esq.	Contingent	
	Herold Law Group, P.C.	☐ Unliquidated	
	50 Terminal St Bld 2, Ste 716 Charlestown, MA 02129	☐ Disputed	
	Date(s) debt was incurred October 2023	Basis for the claim: <u>lawsuit</u>	
	Last 4 digits of account number	Is the claim subject to offset? ■ No □ Yes	
	<u> </u>	A. data and the state of the st	<b>\$2.050.40</b>
3.9	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$3,859.49
	S. James Boumil, Esq. Ste 201A	Contingent	
	2 Elm Square	Unliquidated	
	Woburn, MA 01801	☐ Disputed	
	Date(s) debt was incurred 2023	Basis for the claim: <u>legal services</u>	
	Last 4 digits of account number _	Is the claim subject to offset? ■ No □ Yes	
3.10	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$500,000.00
00	Small Business Adminstration	Contingent	Ψ300,000.00
	2 North 20th St Ste 320	☐ Unliquidated	
	Birmingham, AL 35203	☐ Disputed	
	Date(s) debt was incurred _	□ Disputed	
	<del>-</del>	Basis for the claim: <u>loan</u>	
	Last 4 digits of account number 7803	Is the claim subject to offset? ■ No □ Yes	
3.11	Nonpriority creditor's name and mailing address	As of the petition filing date, the claim is: Check all that apply.	\$316.90
	Staples	☐ Contingent	
	ATTN:FSSC	☐ Unliquidated	
	500 Staples Dr	Disputed	
	Framingham, MA 01702	Basis for the claim: Office supples	
	Date(s) debt was incurred 4.25.24		
	Last 4 digits of account number 6399	Is the claim subject to offset? ■ No □ Yes	

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		3				
Debtor	Gentle Home Care Services Inc.		Case nu	mber (if known)		
	Name					
3.12	Nonpriority creditor's name and mailing address	As of the petition fil	ing date, th	e claim is: Check all that apply.		\$243,000.00
	Wanjiku Kagai	☐ Contingent				
	25 Emmett Way	Unliquidated				
	Lowell, MA 01851	☐ Disputed				
	Date(s) debt was incurred ongoing	Basis for the claim:	loan to	corporation from HELOC		
	Last 4 digits of account number _	Is the claim subject to			-	
3.13	Nonpriority creditor's name and mailing address	As of the petition fil	ing date, th	e claim is: Check all that apply.		\$6,591.83
	Westco Insurance Company	☐ Contingent				
	800 Superior Avenue East	☐ Unliquidated				
	21st Floor	☐ Disputed				
	Cleveland, OH 44114	Pacia for the elaimu	Workers	Compensation Insurance	••	
	Date(s) debt was incurred 2023			•	<u>.c</u>	
	Last 4 digits of account number 9239	Is the claim subject to	offset?	No ☐ Yes		
assign	List Others to Be Notified About Unsecured CI alphabetical order any others who must be notified for dees of claims listed above, and attorneys for unsecured cred others need to be notified for the debts listed in Parts 1 at Name and mailing address	claims listed in Parts 1 and itors.	mit this pag	,	d, copy the	,
Part 4:	Total Amounts of the Priority and Nonpriority	Unsecured Claims			,	
5. Add tl	ne amounts of priority and nonpriority unsecured claims					
En Tota	I claims from Part 1		5a.	Total of claim amounts	0.00	
	I claims from Part 1			·	0.00	
SD. 1 Ota	ii Ciaiiiis ii Oiii Part 2		5b. +	1,402,48	33.38	1
	I of Parts 1 and 2 ss 5a + 5b = 5c.		5c.	\$1,402	483.38	

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		Document	Page 16 of 29	
Fill in	this information to identify the case	:		
Debto	r name Gentle Home Care Serv	ices Inc.		
United	States Bankruptcy Court for the: DIS	STRICT OF MASSACHUSE	ITS	
Case	number (if known)			
				☐ Check if this is an amended filing
Offic	cial Form 206G			
Sch	edule G: Executory (	Contracts and U	Inexpired Leases	12/15
1. De	pes the debtor have any executory c	ontracts or unexpired lease with the debtor's other sched	es?  ules. There is nothing else to report on the area listed on Schedule A/B: Assets - F	his form.
2. Lis	t all contracts and unexpired lea	ases	State the name and mailing add whom the debtor has an execut lease	-
2.1.	State what the contract or lease is for and the nature of the debtor's interest	lease for office space		
	State the term remaining	12 months	ESPA Management	
	List the contract number of any	′	49 Blanchard Street Unit 10 Lawrence, MA 01843	1

Case 24-40638 Doc 1 Filed 06/20/24 Entered 06/20/24 10:50:48 Desc Main Document Page 17 of 29 Fill in this information to identify the case: Debtor name Gentle Home Care Services Inc. United States Bankruptcy Court for the: DISTRICT OF MASSACHUSETTS Case number (if known) ☐ Check if this is an amended filing Official Form 206H **Schedule H: Your Codebtors** 12/15 Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page. 1. Do you have any codebtors? ■ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form. 2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2. Column 1: Codebtor Column 2: Creditor Check all schedules Name **Mailing Address** Name that apply: 2.1  $\Box$  D Street □ E/F  $\square$  G City State Zip Code 2.2 

> □ E/F □ G

 $\Box$  D

□ E/F □ G

□ E/F □ G

Street

City

Street

City

Street

City

2.3

2.4

State

State

State

Zip Code

Zip Code

Zip Code

Official Form 206H Schedule H: Your Codebtors Page 1 of 1

	in this information to identify the case:				
	otor name Gentle Home Care Services Inc.				
Uni	ted States Bankruptcy Court for the: DISTRICT OF MASS	SACHUSETTS			
Cas	se number (if known)				Check if this is an amended filing
	ficial Form 207				
	atement of Financial Affairs for No				04/2
	debtor must answer every question. If more space is no e the debtor's name and case number (if known).	eeded, attach a	separate sheet to this form. (	On the top of	any additional pages,
Par	t 1: Income				
1. (	Gross revenue from business				
	☐ None.				
	Identify the beginning and ending dates of the debtor' which may be a calendar year	s fiscal year,	Sources of revenue Check all that apply		Gross revenue (before deductions and exclusions)
	From the beginning of the fiscal year to filing da	ate:	Operating a business		\$446,752.22
	From 1/01/2024 to Filing Date		Other		
	For prior year: From 1/01/2023 to 12/31/2023		Operating a business		\$1,581,739.00
	FIOR 1701/2023 to 12/31/2023		Other		
	For year before that:		Operating a business		\$2,140,386.00
	From 1/01/2022 to 12/31/2022		☐ Other		-
i	Non-business revenue nclude revenue regardless of whether that revenue is taxab and royalties. List each source and the gross revenue for ea				ney collected from lawsuits
	■ None.				
			Description of sources of	revenue	Gross revenue from each source (before deductions and exclusions)
Par	t 2: List Certain Transfers Made Before Filing for Bar	nkruptcy			
l f	Certain payments or transfers to creditors within 90 day ist payments or transfersincluding expense reimbursemental illing this case unless the aggregate value of all property transfer and every 3 years after that with respect to cases filed on or	ntsto any creditonsferred to that c	or, other than regular employed reditor is less than \$7,575. (Th		
	■ None.				
	Creditor's Name and Address	Dates	Total amount of value	Reasons fo	r payment or transfer at apply

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider
List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed

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		Document	Paye 19 01 29	
Debtor	Gentle Home Care Services Inc.		Case number (if known)	

	or cosigned by an insider unless the aggregate of may be adjusted on 4/01/25 and every 3 years a listed in line 3. <i>Insiders</i> include officers, directors debtor and their relatives; affiliates of the debtor	after that with respect to ca s, and anyone in control of	ases filed on or after the date of f a corporate debtor and their rel	adjustment.) Do not i latives; general partn	include any payments ers of a partnership
	■ None.				
	Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for pay	yment or transfer
5.	Repossessions, foreclosures, and returns List all property of the debtor that was obtained to a foreclosure sale, transferred by a deed in lieu of	,			ed by a creditor, sold a
	None				
	Creditor's name and address	Describe of the Proper	ty	Date	Value of property
6.	Setoffs List any creditor, including a bank or financial ins of the debtor without permission or refused to madebt.				
	None				
	Creditor's name and address	Description of the action	on creditor took	Date action was taken	Amount
P	art 3: Legal Actions or Assignments				
7.	Legal actions, administrative proceedings, co List the legal actions, proceedings, investigations in any capacity—within 1 year before filing this co	s, arbitrations, mediations			e debtor was involved
	■ None.				
	Case title Case number	Nature of case	Court or agency's name and address	d Status of c	ase
8.	Assignments and receivership List any property in the hands of an assignee for receiver, custodian, or other court-appointed offi			his case and any pro	perty in the hands of a
	■ None				
P	art 4: Certain Gifts and Charitable Contribut	tions			
9.	List all gifts or charitable contributions the dethe gifts to that recipient is less than \$1,000	ebtor gave to a recipient	t within 2 years before filing th	nis case unless the	aggregate value of
	■ None				

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

Recipient's name and address

■ None

Part 5: Certain Losses

Description of the gifts or contributions

Dates given

Value

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Debtor Gentle Home Care Services Inc.

Case number (if known)

	cription of the property lost and the loss occurred	Amount of payments received for the loss  If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Dates of loss	Value of property lost
Part 6:	Certain Payments or Transfers			
List any of this of	case to another person or entity, includir or filing a bankruptcy case.	of property made by the debtor or person acting on behang attorneys, that the debtor consulted about debt consc		
	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Victor A. Denaro 945 Concord Street Framingham, MA 01701		6.14.24	\$2,500.00

#### 12. Self-settled trusts of which the debtor is a beneficiary

Who made the payment, if not debtor?

Email or website address vdenarolaw@comcast.net

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None.

Name of trust or device Describe any property transferred Dates transfers Total amount or were made value

#### 13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

■ None.

Who received transfer?

Description of property transferred or payments received or debts paid in exchange

Date transfer

Total amount or value

#### Part 7: Previous Locations

#### 14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address Dates of occupancy From-To

#### Part 8: Health Care Bankruptcies

#### 15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or

Debtor	Gentle Home Care Services Inc.	Document	Page 21 of 29 Case num	nber (if known)	
- pro	viding any surgical, psychiatric, drug treat	ment, or obstetric care?			
	No. Go to Part 9.				
	Yes. Fill in the information below.				
	Facility name and address	Nature of the busine the debtor provides	ess operation, including ty	a	debtor provides meals nd housing, number of atients in debtor's care
Part 9:	Personally Identifiable Information				
16. <b>Doe</b> s	s the debtor collect and retain personal	ly identifiable informat	tion of customers?		
	No.				
	Yes. State the nature of the information	collected and retained.			
	Patient charts which contain	dates of birth and a	ddresses.		
	Does the debtor have a privacy poli	cy about that information	n?		
	□ No ■ Yes				
	ed financial accounts	posit Boxes, and Stora			
move Inclu	in 1 year before filing this case, were any ted, or transferred? Ide checking, savings, money market, or operatives, associations, and other financial	ther financial accounts;			
	None Financial Institution name and	Last 4 digits of	Type of account or	Date account was	Last balance
	Address	account number	instrument	closed, sold, moved, or transferred	before closing or transfer
18	.1. Bank of America	XXXX-2874	■ Checking □ Savings □ Money Market □ Brokerage □ Other	April 2024	\$0.00
18	.2. Bank of America	XXXX-2890	☐ Checking ☐ Savings ■ Money Market ☐ Brokerage ☐ Other	April 2024	\$100.00

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#### 19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

Case 24-40638 Doc 1 Filed 06/20/24 Entered 06/20/24 10:50:48 Desc Main Page 22 of 29 Document Debtor Gentle Home Care Services Inc. Case number (if known) ■ None Depository institution name and address Names of anyone with **Description of the contents** Does debtor access to it still have it? **Address** 20. Off-premises storage List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business. ■ None Facility name and address Names of anyone with Description of the contents Does debtor access to it still have it? Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own 21. Property held for another List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property. None Part 12: Details About Environment Information For the purpose of Part 12, the following definitions apply: Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium). Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized. Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance. Report all notices, releases, and proceedings known, regardless of when they occurred. 22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders. No. Yes. Provide details below. Case title Nature of the case Court or agency name and Status of case address Case number 23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law? No. Yes. Provide details below. Site name and address Governmental unit name and Environmental law, if known Date of notice address

24. Has the debtor notified any governmental unit of any release of hazardous material?

No.

Yes. Provide details below.

Site name and address

Governmental unit name and Environmental law, if known Date of notice address

Part 13: Details About the Debtor's Business or Connections to Any Business

Page 23 of 29 Document **Gentle Home Care Services Inc.** Case number (if known) Debtor 25. Other businesses in which the debtor has or has had an interest List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules. ■ None **Business name address** Describe the nature of the business **Employer Identification number** Do not include Social Security number or ITIN. Dates business existed 26. Books, records, and financial statements 26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case. □ None Name and address Date of service From-To 26a.1. **AccountTax Associates LLC** 2012 to present 1 Courthouse Lane Unit 13 Chelmsford, MA 01824 26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case. None 26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed. □ None Name and address If any books of account and records are unavailable, explain why 26c.1. Kagai Mwangi 25 Emmett Way Lowell, MA 01851 26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case. ■ None Name and address 27 Inventories Have any inventories of the debtor's property been taken within 2 years before filing this case? Yes. Give the details about the two most recent inventories. Name of the person who supervised the taking of the Date of inventory The dollar amount and basis (cost, market, inventory or other basis) of each inventory 28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case. Name Address Position and nature of any % of interest, if interest anv

President, treasurer and CEO

25 Emmett Way

Lowell, MA 01851

50%

Kagai Mwangi

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btor	Gentle Home Care Services I	nc. Case num		
Nam	e A	ddress Position interest	and nature of any	% of interest
Wanjiku Kagai			ry and director	any 50% ownership
		se, did the debtor have officers, directors, managing		artners, members in
contro	l of the debtor, or shareholders i	n control of the debtor who no longer hold these pos	tions?	
_	No Yes. Identify below.			
Dover	nto diotributiono or with drawal	oraditad ar given to inciders		
Within	ents, distributions, or withdrawals  1 year before filing this case, did the	s credited or given to insiders e debtor provide an insider with value in any form, includi	an aalam, athar aama	eneation drawe honus
			ng salary, other compe	erisation, draws, borius
loans,	credits on loans, stock redemptions		ng salary, other compe	erisation, draws, borids
loans,	credits on loans, stock redemptions		ng salary, other compe	ensauon, uraws, bonus
loans,	credits on loans, stock redemptions		Dates	Reason for
loans,	credits on loans, stock redemptions No Yes. Identify below.  Name and address of recipient	, and options exercised?  Amount of money or description and value of		
loans,	credits on loans, stock redemptions No Yes. Identify below.  Name and address of recipient  Kagai Mwangi 25 Emmett Way	Amount of money or description and value of property  hourly wages \$30/hr for 40 hour work	Dates every week for the last	Reason for providing the val full time employment wi
30.1	redits on loans, stock redemptions No Yes. Identify below.  Name and address of recipient  Kagai Mwangi 25 Emmett Way Lowell, MA 01851  Relationship to debtor 50% shareholder of the	Amount of money or description and value of property  hourly wages \$30/hr for 40 hour work	Dates every week for the last	Reason for providing the val full time employment w

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☐ Yes. Identify below.

Name of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☐ Yes. Identify below.

Name of the pension fund Employer Identification number of the pension

#### Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this Statement of Financial Affairs and any attachments and have a reasonable belief that the information is true

Employer Identification number of the parent

corporation

Debtor Gentle Home Care Services Inc.

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Case number (if known)

and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 19, 2024

/s/ Kagai Mwangi
Signature of individual signing on behalf of the debtor

Position or relationship to debtor President

Are additional pages to Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207) attached?

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☐ Yes

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### United States Bankruptcy Court District of Massachusetts

In re	Gentle Home Care Services Inc	c.	Case No.	
		Debtor(s)	Chapter	7
	VER	IFICATION OF CREDITOR	MATRIX	
the P	resident of the corporation named	as the debtor in this case, hereby verify that	the attached list o	f creditors is true and correct to
i, the i	resident of the corporation named	as the debtor in this ease, hereby verify that	the attached list o	r creditors is true and correct to
he bes	t of my knowledge.			
Date:	June 19, 2024	/s/ Kagai Mwangi		
		Kagai Mwangi/President		
		Signer/Title		

AmTrust Financial 800 Superior Avenue E Cleveland, OH 44114

Axxess 16000 Dallas Parkway #700N Dallas, TX 75248

Center for Medicare & Medicaid Services Part A Overpayment Recovery, WIW002-NGS1 PO Box 7149 Indianapolis, IN 46207-7149

ESPA Management 49 Blanchard Street Unit 101 Lawrence, MA 01843

ESPA Managment 49 Blanchard Street Unit 101 Lawrence, MA 01843

Kagai Mwangi 25 Emmett Way Lowell, MA 01851

MassHealth Office of Medicaid One Ashburton Place Boston, MA 02108

Medline Industries, LP 3 Lakes Drive Winnetka, IL 60093

Patrick Mwaura C/O Suzie Herold, Esq. Herold Law Group, P.C. 50 Terminal St Bld 2, Ste 716 Charlestown, MA 02129

S. James Boumil, Esq. Ste 201A
2 Elm Square
Woburn, MA 01801

Small Business Adminstration 2 North 20th St Ste 320 Birmingham, AL 35203

Staples ATTN:FSSC 500 Staples Dr Framingham, MA 01702 Wanjiku Kagai 25 Emmett Way Lowell, MA 01851

Westco Insurance Company 800 Superior Avenue East 21st Floor Cleveland, OH 44114

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## United States Bankruptcy Court District of Massachusetts

In re Gentle Home Care Services Inc.		Case No.	
	Debtor(s)	Chapter	7
CORPORAT	E OWNERSHIP STATEMENT	(RULE 7007.1)	
Pursuant to Federal Rule of Bankruptcy Prorecusal, the undersigned counsel for <u>Gent</u> following is a (are) corporation(s), other that more of any class of the corporation's(s') equation of the corporation of the corporatio	le Home Care Services Inc. in the an the debtor or a governmental un	above captioned it, that directly o	action, certifies that the or indirectly own(s) 10% or
■ None [ <i>Check if applicable</i> ]			
June 19, 2024	/s/ Victor A. Denaro		
Date	Victor A. Denaro		
	Signature of Attorney or Litig	ant	
	Counsel for Gentle Home Ca		
	Victor A. Denaro & Associates		
	945 Concord Street		
	Framingham, MA 01701 508-620-5320		
	vdenarolaw@comcast.net		